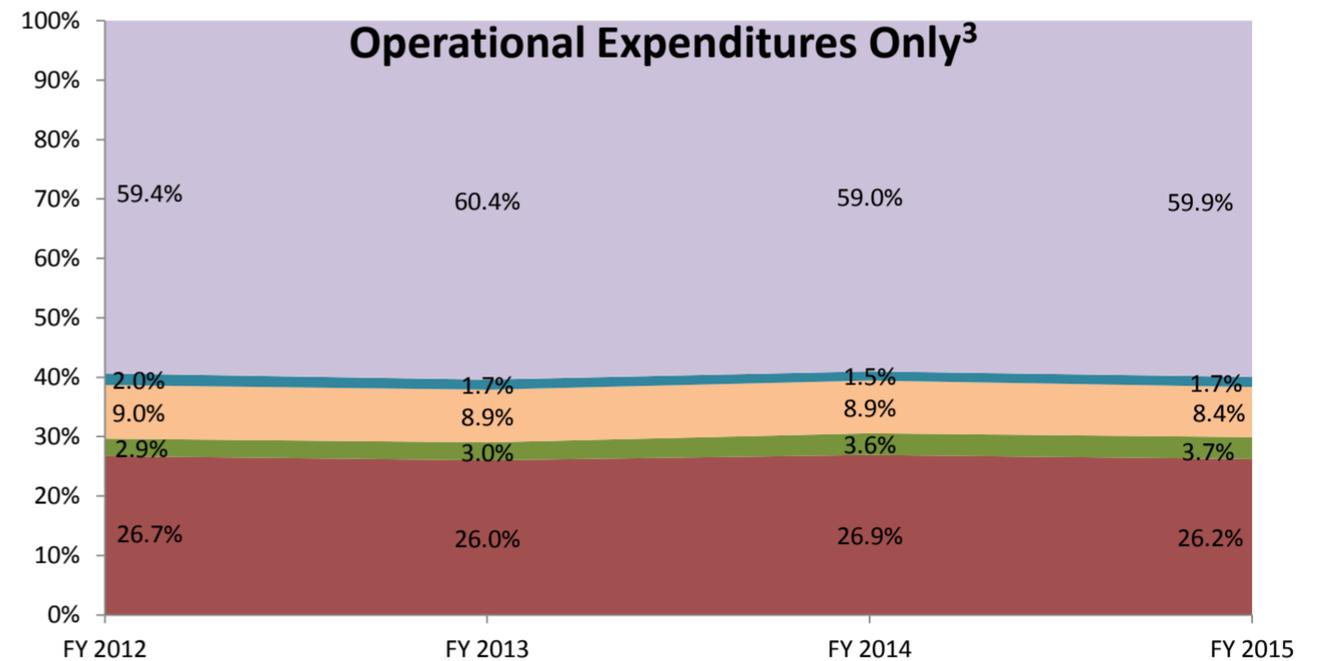
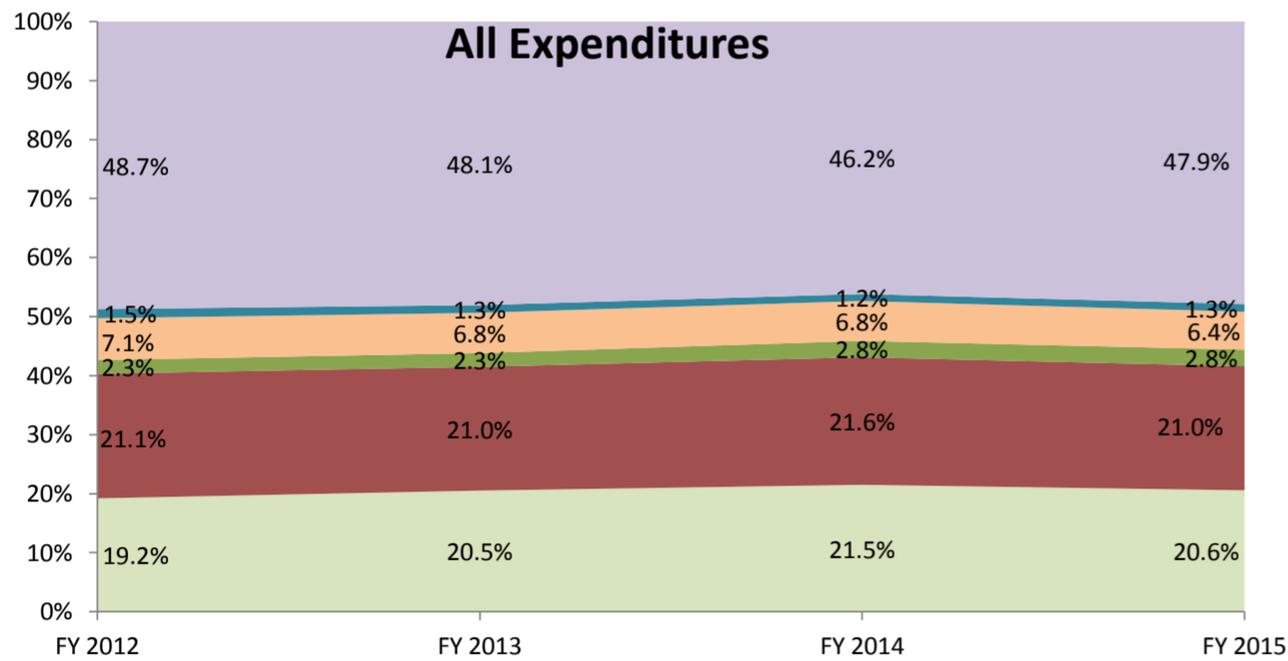


School Corporation Expenditures by Account
Biannual Financial Report Data
Northwestern School Corp (3470)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$8,844,455	51.1%	\$8,686,722	48.4%	\$8,353,172	48.7%	\$8,458,577	48.1%	\$8,105,672	46.2%	\$8,840,927	47.9%
Student Instructional Support	\$1,119,378	6.5%	\$1,572,934	8.8%	\$1,482,058	8.6%	\$1,431,198	8.1%	\$1,393,814	7.9%	\$1,424,803	7.7%
Total	\$9,963,833	57.6%	\$10,259,657	57.1%	\$9,835,230	57.4%	\$9,889,774	56.2%	\$9,499,486	54.1%	\$10,265,730	55.6%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,637,501	21.0%	\$4,115,695	22.9%	\$4,016,481	23.4%	\$4,098,645	23.3%	\$4,280,950	24.4%	\$4,400,103	23.8%
Non Operational	\$3,699,504	21.4%	\$3,588,958	20.0%	\$3,293,753	19.2%	\$3,614,232	20.5%	\$3,775,820	21.5%	\$3,799,672	20.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,337,006	42.4%	\$7,704,653	42.9%	\$7,310,234	42.6%	\$7,712,877	43.8%	\$8,056,771	45.9%	\$8,199,775	44.4%

Grand Total	\$17,300,839	\$17,964,309	\$17,145,464	\$17,602,651	\$17,556,257	\$18,465,504
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- Non Operational
- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$171,973	\$369,887	\$368,828	NA	114.5%	-0.3%				
11100 Regular Programs Elementary	\$2,668,737	\$2,969,887	\$2,897,412	\$3,141,538	17.7%	5.8%	8.4%				
11200 Regular Programs Middle/Junior High	\$0	\$1,057,645	\$949,979	\$1,006,707	NA	-4.8%	6.0%				
11300 Regular Programs High School	\$2,904,339	\$2,401,508	\$2,176,807	\$2,235,756	-23.0%	-6.9%	2.7%				
11480 Regular Programs Vocational Education - Industrial Education A	\$0	\$0	\$0	\$750	NA	NA	NA				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$212	\$259	\$474	\$115	-45.7%	-55.7%	-75.7%				
12320 Special Programs Physical Impairment - Multiple Disabilities	\$237,982	\$0	\$0	\$0	NA	NA	NA				
12340 Special Programs Physical Impairment - Hearing Impairment	\$907	\$94,408	\$77,903	\$82,326	8972.2%	-12.8%	5.7%				
12350 Special Programs Physical Impairment - Homebound	\$4,714	\$6,075	\$6,630	\$712	-84.9%	-88.3%	-89.3%				
12410 Special Programs Emotional Disabilities - Full Time	\$0	\$67,014	\$75,508	\$81,054	NA	21.0%	7.3%				
12420 Special Programs Emotional Disabilities - All Others	\$497	\$0	\$0	\$0	NA	NA	NA				
12510 Special Programs Culturally Different - Communication Disorders	\$1,828	\$2,264	\$47	\$0	NA	NA	NA				
12520 Special Programs Culturally Different - Compensatory	\$1,735	\$1,853	\$0	\$0	NA	NA	NA				
12610 Special Programs Learning Disability	\$485	\$506,148	\$365,708	\$429,754	88470.8%	-15.1%	17.5%				
12810 Special Programs Special Education Preschool	\$42,330	\$57,048	(\$18,765)	\$14,224	-66.4%	-75.1%	NA				
12900 Special Programs Other Special Programs	\$55	\$708	\$0	\$0	NA	NA	NA				
14100 Summer School Programs Elementary	\$19,938	\$15,728	\$4,205	\$5,183	-74.0%	-67.0%	23.3%				
14300 Summer School Programs High School	\$24,991	\$33,919	\$27,488	\$24,953	-0.2%	-26.4%	-9.2%				
16100 Remediation Remediation Testing	\$109	\$0	\$0	\$2,667	2357.3%	NA	NA				
16200 Remediation Preventive Remediation	\$13,878	\$5,225	\$1,975	\$950	-93.2%	-81.8%	-51.9%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$102,220	\$107,327	\$108,546	\$141,707	38.6%	32.0%	30.5%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$24,740	\$0	\$0	\$0	NA	NA	NA				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$17,091	\$29,810	\$5,532	\$10,717	-37.3%	-64.0%	93.7%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$21,286	\$2,650	\$0	\$0	NA	NA	NA				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$1,820	\$0	\$0	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$39,180	\$196,313	\$120,942	\$132,408	237.9%	-32.6%	9.5%				
22230 Instruction Library/Media Services - Audiovisual	\$5,343	\$5,990	\$3,710	\$2,533	-52.6%	-57.7%	-31.7%				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$2,357	\$3,384	\$41,154	\$216,952	9105.6%	6310.9%	427.2%				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$64,492	\$90,384	\$91,060	\$99,626	54.5%	10.2%	9.4%				
22360 Instruction Instruc. Related Tech. - Network Support	\$792,428	\$716,177	\$696,841	\$622,753	-21.4%	-13.0%	-10.6%				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$0	\$0	\$67	NA	NA	NA				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$153,698	\$143,026	\$102,629	\$72,898	-52.6%	-49.0%	-29.0%				
25525 Central Services Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$142,990	NA	NA	NA				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$0	\$2,758	NA	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$373,000	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$7,520,392	\$8,686,722	\$8,105,672	\$8,840,927	17.6%	1.8%	9.1%
Student Instructional Support											
21220 Students Guidance Services - Counseling Services	\$0	\$156,969	\$97,707	\$131,136	NA	-16.5%	34.2%				
21340 Students Health Services - Nurse Services	\$68,012	\$89,556	\$107,698	\$106,375	56.4%	18.8%	-1.2%				
21390 Students Health Services - Other Health Services	\$2,020	\$1,698	\$1,607	\$1,490	-26.2%	-12.3%	-7.3%				
21990 Students Other Support Services Students - Other Student Services	\$491	\$0	\$0	\$0	NA	NA	NA				
24100 School Administration Office of The Principal	\$825,131	\$1,284,968	\$1,148,053	\$1,163,832	41.0%	-9.4%	1.4%				
24900 School Administration Other Support Services - School Admin.	\$33,550	\$39,744	\$38,749	\$21,971	-34.5%	-44.7%	-43.3%				
Student Instructional Support Total					\$929,203	\$1,572,934	\$1,393,814	\$1,424,803	53.3%	-9.4%	2.2%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$10,000	\$10,765	\$10,765	\$10,765	7.7%	0.0%	0.0%				
23150 General Administration Board of Education - Legal Services	\$320	\$11,306	\$6,987	(\$6,987)	-2283.7%	-161.8%	-200.0%				
23160 General Administration Board of Education - Promotion Expenses	\$1,989	\$2,344	(\$5,466)	\$4,870	144.9%	107.8%	NA				
23190 General Administration Board of Education - Other Governing Body Services	\$7,581	\$3,370	\$7,284	\$403	-94.7%	-88.1%	-94.5%				
23210 General Administration Executive Administration - Office of The Superintendent	\$217,314	\$312,150	\$411,055	\$441,744	103.3%	41.5%	7.5%				

School Corporation Expenditures by Account
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Account					Percent Change				
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
23220	General Administration	Executive Administration - Community Relations	\$50	\$0	\$0	\$0	NA	NA	NA
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$2,660	\$2,500	\$3,350	\$750	-71.8%	-70.0%	-77.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$23,321	\$24,772	\$51,562	\$65,593	181.3%	164.8%	27.2%
25196	Central Services	Fiscal Services - Other - Cash Change	\$750	\$770	\$830	\$830	10.7%	7.8%	0.0%
25740	Central Services	Personnel Services - Noninstructional Personnel Training	(\$1,015)	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,162,649	\$1,483,651	\$1,331,736	\$1,356,317	16.7%	-8.6%	1.8%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$0	\$0	\$0	\$2,777	NA	NA	NA
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$214,932	\$311,956	\$270,596	\$299,641	39.4%	-3.9%	10.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,324	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$290	\$37	\$0	\$23,002	7843.0%	62068.1%	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$157,205	\$129,669	\$104,334	\$154,460	-1.7%	19.1%	48.0%
27010	Student Transportation	Service Area Direction	\$139,995	\$187,591	\$390,381	\$300,724	114.8%	60.3%	-23.0%
27100	Student Transportation	Vehicle Operation	\$242,498	\$290,267	\$181,791	\$288,317	18.9%	-0.7%	58.6%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$169,648	\$184,252	\$231,240	\$191,796	13.1%	4.1%	-17.1%
27400	Student Transportation	Purchase of School Buses	\$117,546	\$115,330	\$167,263	\$169,131	43.9%	46.6%	1.1%
27500	Student Transportation	Insurance on Buses	\$23,237	\$15,607	\$14,483	\$13,539	-41.7%	-13.2%	-6.5%
27700	Student Transportation	Contracted Transportation Services	\$450,149	\$479,770	\$447,624	\$440,564	-2.1%	-8.2%	-1.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$425,311	\$549,588	\$655,135	\$641,867	50.9%	16.8%	-2.0%
Overhead and Operational Total			\$3,367,754	\$4,115,695	\$4,280,950	\$4,400,103	30.7%	6.9%	2.8%
Non Operational									
33200	Category not Specified	Community Recreation	\$8,919	\$3,217	\$4,137	\$5,147	-42.3%	60.0%	24.4%
33400	Category not Specified	Athletic Coaches	\$115,484	\$140,280	\$228,140	\$267,630	131.7%	90.8%	17.3%
33990	Other Community Services	Other	\$43	\$489	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$34,458	\$35,106	\$62,046	\$45,606	32.4%	29.9%	-26.5%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$678,018	\$875,875	\$762,065	\$793,210	17.0%	-9.4%	4.1%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$78,098	\$117,665	\$36,444	\$74,744	-4.3%	-36.5%	105.1%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$11,094	\$50,413	\$0	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$172,137	\$125,643	\$45,308	\$46,618	-72.9%	-62.9%	2.9%
49000	Category not Specified	Other Facilities Acq. and Construction	\$134,751	\$182,332	\$80,030	\$51,386	-61.9%	-71.8%	-35.8%
51100	Principal on Debt	Bonds	\$170,040	\$40,000	\$95,000	\$94,289	-44.5%	135.7%	-0.7%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$8,060	\$0	\$0	NA	NA	NA
52100	Interest on Debt	Bonds	\$0	\$46,197	\$60,599	\$60,989	NA	32.0%	0.6%
52200	Interest on Debt	Temporary Loans	\$511,908	\$30,000	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$1,769,000	\$1,973,000	\$2,351,641	\$2,360,052	33.4%	19.6%	0.4%
Non Operational Total			\$3,672,856	\$3,588,958	\$3,775,820	\$3,799,672	3.5%	5.9%	0.6%
Prorated by Fund									
26491	NA	PERF - Academic Achievement	\$94,336	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support	\$14,047	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Overhead and Operational	\$24,294	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational	\$1,999	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement	\$421,893	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$64,939	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$98,881	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$9,211	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$736,263	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$110,513	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$145,975	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$15,326	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$4,288	\$0	\$0	\$0	NA	NA	NA

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Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26496 NA Unemployment Compensation - Instructional Support	\$676	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$597	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$113	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$67,284	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,810,634	\$0	\$0	\$0	NA	NA	NA